JOURNAL OF ACCOUNTING LITERATURE

Co-Editors

Bipin B. Ajinkya
and
Stephen K. Asare
University of Florida

Associate Editors

E. Michael Bamber, *University of Georgia*
Rajiv D. Banker, *University of Texas at Dallas*
James R. Boatsman, *Arizona State University*
Dan S. Dhaliwal, *University of Arizona*
John H. Evans III, *University of Pittsburgh*
Robert N. Freeman, *University of Texas at Austin*
Robert Libby, *Cornell University*
Robert C. Lipe, *University of Oklahoma*
Gary McGill, *University of Florida*
William F. Messier, Jr., *Georgia State University*
Senyo Tse, *University of Texas at Austin*
R. S. Olusegun Wallace, *King Fahd University of Petro & Mn*

VOLUME 19 CONTENTS 2000

FALL SYMPOSIUM 2000

The Incidence and Detection of Misstatements:
A Review and Integration of Archival Research 1
Aasmund Eilifsen and William F. Messier, Jr.

Discussion Comments by Richard W. Kreutzfeldt and Wanda A Wallace 44

Research on the Nature, Characteristics, and Causes of Accounting Errors:
The Need for Multi-Method Approach 60
Paul Caster, Dawn W. Massey and Arnold M. Wright

Discussion Comments by William R. Kinney, Jr. 93

ARTICLES

Accounting for Intangibles: A Literature Review 102
Leandro Canibano, Manual Garcia-Ayuso and Paloma Sanchez

Structural Assessment in Accounting Research 131
Freddie Choo and Mary B. Curtis

The Occurrence and Timing of Events: Survival Analysis Applied to the Study
of Financial Distress 158
Marc J. LeClere

Empirical Research on External Auditors' Detection of Financial Statement Fraud 190
Robert J. Nieschweitz, Joseph J. Schultz, Jr. and Mark F. Zimbelman